GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – Providing of relief by conditional waiver of late fee for delay in furnishing returns in FORM GSTR-3B for tax periods of February, 2020 to April, 2020 – Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 124 Dated: 30-04-2020.
Read the following:

1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2) G.O.Ms.No.82, Revenue (CT-II) Department, Dated 31.01.2019.
3) Notification No.32/2020 - Central Tax, Department of Revenue, Ministry of Finance, Government of India, Dated:03.04-2020.
4) From the Chief Commissioner of State Tax, A.P., Letter No.CCW/ GST/74/ 2015, dated: 13-04-2020.

******

ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:30-04-2020.

NOTIFICATION

In exercise of the powers conferred by section 128 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendment to the Notification issued in the G.O.Ms. No. 82, Revenue (Commercial Taxes-II) Department, Dated:31.01.2019, namely:–

AMENDMENT

In the said notification, after the second proviso, the following proviso shall be inserted, namely: –

"Provided also that the amount of late fee payable under section 47 shall stand waived for the tax period as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, but furnishes the said return according to the condition mentioned in the corresponding entry in column (4) of the said Table, namely:--.

Table

S. No. (1)	**Class of registered persons (2)**	**Tax period (3)**	**Condition (4)**
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February,2020, March, 2020 and April, 2020	If return in **FORM GSTR- 3B** is furnished on or before the 24th day of June, 2020

2	turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	February,2020 and March, 2020	**3B** is furnished on or before the 29th day of June, 2020
		April, 2020	If return in **FORM GSTR- 3B** is furnished on or before the 30th day of June, 2020.
3.	Taxpayers having an a g gregate turnover of up to rupees 1.5 crores in the preceding financial year	February, 2020	If return in **FORM GSTR-3B** is furnished on or before the 30th day of June, 2020.
		March, 2020	If return in **FORM GSTR-3B** is furnished on or before the 3rd day of July, 2020.
		April, 2020	If return in **FORM GSTR- 3B** is furnished on or before the 6th day of July, 2020".

2. This notification shall be deemed to have come into force with effect from the 20th day of March, 2020.

PEEYUSH KUMAR
SPECIAL CHIEF SECRETARY TO GOVERNMENT (FAC)

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to: The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (CT& Excise).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department
Sf/Sc.

//FORWARDED:: BY ORDER //

SECTION OFFICER